G E O R G E

Virement Policy

2015/2016

DRAFT POLICY

Issued in terms of section 28(2)(g) of the Local Government Municipal Finance Management Act, 2003

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DOCUMENT DEFINITION

Version	1
Date	
Summary	This document is the Virement Policy applicable to the George Municipality
Signature	**Date**: _____ _____ **MUNICIPAL MANAGER**
Approved by the Council	**Date**: _____ _____ **Resolution**
Effective date	**1 July 2015**
Next revision date	**March 2016**

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PART 1: PREAMBLE

1.1. **WHEREAS** Section 81(1)(d) of the MFMA states *inter alia* that "*The Chief Financial Officer of a municipality-…must advise senior managers and other senior officials in the exercise of powers and duties assigned to them in terms of section 78 or delegated to them in terms of section 79;…";* and

1.2. **WHEREAS** the Chief Financial Officer therefore has a statutory duty to ensure that adequate policies and procedures are in place to ensure an effective system of financial control; and

1.3. **WHEREAS** a municipality's virement policy and its underlying administrative process within the system of delegations is one of these controls**;** and

1.4. **WHEREAS** Section 78(1)(b) of the MFMA states *inter alia* that "*Each senior manager of a municipality and each official of a municipality exercising financial management responsibilities must take all reasonable steps within their respective areas of responsibility to ensure-…(b) that the financial and other resources of the municipality are utilised effectively, efficiently, economically and transparently;…";*

1.5. **WHEREAS** the Municipal Budget and Reporting Regulations, 2008 and related annual Municipal Budget Preparation Circulars (e.g. Circular 51 of 2010/11, clause 4.6) provide for a Municipal Virement Policy; and

1.6. **NOW THEREFORE** the George Municipal Council adopts the Municipal Virement Policy as set out in this document.

PART 2: PURPOSE

2.1. This policy aims to provide guidelines to senior management in the use of virements as a mechanism in their day-to-day management of their budgets. In addition it specifically aims to empower senior managers with an efficient financial – and budgetary system to ensure optimum service delivery within the current legislative framework of the MFMA and the Municipality's system of delegations.

PART 3: ALIGNMENT WITH THE MUNICIPALITIES' STRATEGIC GOALS AND OBJECTIVES

3.1. This Policy supports the following municipal strategic directions drawn from the Integrated Development Plan [IDP] and Strategic Development Business and Implementation Plan [SDBIP]:

- **IDP**: "*To facilitate economic development and integration of communities by utilising the resources of Council to increase the participation of local people in the mainstream economy and improve their livelihoods without compromising the financial viability of the municipality.*"
- **SDBIP**: *"To manage municipal resources in such a way that it improves the sustainability of the municipal assets and that financial planning and budget linkages can be optimised for improved service delivery and development"*

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PART 4: CONTEXT, PRINCIPLES, VALUES AND ISSUES

4.1. Webster's New Millennium™ Dictionary of English defines "Virement" as "a regulated transfer or re-allocation of money from one account to another, especially public funds."

4.2. A virement represents a flexible mechanism to effect budgetary amendments within a municipal financial year.

4.3. Changing circumstances and priorities during a financial period may give rise to a need to virement (transfer) funds within or between approved Votes, as defined in the Municipal Finance Management Act 56 of 2003 (MFMA).

4.4. The treatment of such instances may, however, be dependent on whether an adjustments budget is required or not and for this purpose the Virement Policy has been developed.

4.5. The principles guiding this Virement Policy are to promote:

(a)	Efficiency thereby	- reducing unnecessary bureaucratic red tape
		- timely decision-making
		- proper record systems
		- economies of scale
(b)	Effectiveness	- quality of decisions
		- public benefit
		- cost-benefit analysis
		- decision risk
(c)	Sustainability	- continuity
		- financial viability
		- durability
		- affordability
(d)	Democracy	- consultation
		- participation
		- accountability
		- transparency
		- accessibility
(e)	Co-operation & Co-ordination	- with municipal departments
		- inter-governmental
		- extra-governmental
(f)	Redress	- levelling the playing field
(g)	Equity	- fairness
		- justice

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		- equality
(h)	Flexible and dynamic	- less rigidity
		- adapting and changing with times
(i)	Developmental	- internal
		- external
(j)	Informed	- Identification of environmental impacts.
		- Identification of cumulative effects.
		- Provision of site specific data.

PART 5: SCOPE OF APPLICATION

5.1. This Policy is applicable to all municipal officials and must be complied with in every case where virements are dealt with.

5.2. All applications must be referred in the first instance, to the CFO for consideration and advice [refer to Annexure B].

PART 6: MAINTENANCE

6.1. Given the changing nature of the regulatory, control and operational environment of the Municipality, this Policy will be regularly reviewed and updated on an on-going basis.

6.2. For clarification of any matter contained in this Policy, please address queries to the CFO.

PART 7: IMPLEMENTATION

7.1. This Policy is effective from the date of approval by Council.

7.2. It is the responsibility of the various Line Department Managers to bring the content of this Policy to the attention of all parties concerned.

7.3. Enquiries on this Policy can be solicited from the Office of the CFO.

PART 8: GOVERNANCE AND REGULATORY FRAMEWORK

8.1. All disposals or letting of assets in terms of this Policy shall comply with the:

8.1.1. Constitution of the Republic of South Africa, 1996 as amended;

8.1.2. Local Government: Municipal Systems Act, 2000 (Act 32 of 2000) – section 118 – [MSA];

8.1.3. Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003) – section 71(1)(g)(iii) – [MFMA];

8.1.4. Municipal Budget and Reporting Regulations, 2008 and related annual Municipal Budget Preparation Circulars; and

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8.1.5. Any other applicable legislation, regulations and policies that may govern virements and that are not in contradiction with the primary legislation referred to above.

8.2. The MFMA regulates as follows regarding the incurring of expenditure against budgetary provisions.

8.2.1. Section 15 – Appropriation of funds for expenditure *"A municipality may, except where otherwise provided in this Act, incur expenditure only-*

(a) in terms of an approved budget; and

(b) within the limits of the amounts appropriated for the different votes in an approved budget."

8.2.2. Unauthorised Expenditure (MFMA Definition) *"in relation to a municipality, means any expenditure incurred by a municipality otherwise than in accordance with section 15 or 11(3), and includes-*

(a) overspending of the total amount appropriated in the municipality's approved budget;

(b) overspending of the total amount appropriated for a vote in the approved budget;

(c) expenditure from a vote unrelated to the department or functional area covered by the vote;

(d) expenditure of money appropriated for a specific purpose, otherwise than for that specific purpose;

(e) spending of an allocation referred to in paragraph (b), (c) or (d) of the definition of "allocation" otherwise than in accordance with any conditions of the allocation; or

(f) a grant by the municipality otherwise than in accordance with this Act;"

8.2.3. Overspending (MFMA Definition)

"(*a) in relation to the budget of a municipality, means causing the operational or capital expenditure incurred by the municipality during a financial year to exceed the total amount appropriated in that year's budget for its operational or capital expenditure, as the case may be;*

(b) in relation to a vote, means causing expenditure under the vote to exceed the amount appropriated for that vote; or

(c) in relation to expenditure under section 26, means causing expenditure under that section to exceed the limits allowed in subsection (5) of that section;"

8.2.4. Section 71(1)(g)(iii) states inter alia *"(1) The accounting officer of a municipality must by no later than 10 working days after the end of each month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget reflecting the following particulars for that month and for the financial year up to the end of that month:…(g) when necessary, an explanation of-*

…(iii) any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipality's approved budget…."

8.3. The Municipal Budget and Reporting Regulations, 2008 and related annual Municipal Budget Preparation Circulars (e.g. Circular 51 of 2010/11, clause 4.6) provide that:

"The MFMA and the Municipal Budget and Reporting Regulations seek to move municipalities away from the traditional approach of appropriating/approving budgets by line item. The aim is to give the heads of municipal departments and programmes greater flexibility in managing their budgets. To

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further facilitate this, each municipality must put in place a council approved virements policy, which should provide clear guidance to managers of when they may shift funds between items, projects, programmes and votes.

The following principles must be incorporated into municipal virements policies:

1. *Virements should not be permitted in relation to the revenue side of the budget;*
2. *Virements between votes should be permitted where the proposed shifts in funding facilitate sound risk and financial management (e.g. the management of central insurance funds and insurance claims from separate votes);*
3. *Virements from the capital budget to the operating budget should not be permitted;*
4. *Virements towards personnel expenditure should not be permitted;*
5. *Virements to or from the following items should not be permitted: bulk purchases; debt impairment, interest charges; depreciation, grants to individuals, revenue foregone, insurance and VAT;*
6. *Virements should not result in adding 'new' projects to the Capital Budget;*
7. *Virements of conditional grant funds to purposes outside of that specified in the relevant conditional grant framework must not be permitted; and*
8. *There should be prudent limits on the amount of funds that may be moved to and from votes and sub-votes (e.g. not more than 5 per cent of the budget may be moved to or from a vote, programme, project etc.).*

The policy must also indicate how the virements process is to be managed within the municipality so as to enable the tracking and reporting of funding shifts."

PART 9: VIREMENT REQUIREMENTS AND RESTRICTIONS

9.1. The virement process represents the major mechanism to align and take corrective (financial / budgetary) action within a Vote during a financial year.

9.2. Virement can be approved as follows:

9.2.1.	>0 - < 500 000	-	Director and CFO
9.2.4	>500 000 - < 1 000 000	-	Accounting Officer, CFO and Director
9.2.5	>1 000 000	-	Council

9.3. In order for a "Vote" to transfer funds from one cost element or capital project to another cost element or capital project, a saving has to be identified within the monetary limitations of the approved "giving" cost element or capital project allocations on the respective budgets.

9.4. Sufficient, (non-committed) budgetary provision should be available within the "giving" vote's cost element or project concerned to give effect to the budgetary transfer (virement). In addition, the

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transferring function must clearly indicate to which cost element or capital project the budget provision will be transferred to and provide a clear motivation for the transfer.

9.5. Any budgetary amendment of which the net impact will be a change to the total approved annual budget allocation and any other amendments not covered in this policy are to be considered for budgetary adoption via an adjustments budget (per MFMA Section 28).

9.6. In terms of Section 17 of the MFMA a municipality's budget is divided into an operating and capital budget and consequently no virements are permitted between Operating and Capital Budgets.

9.7. A virement may not create new policy, significantly vary current policy, or alter the approved outcomes / outputs as approved in the IDP for the current or subsequent years (section 19 and 21 MFMA).

9.8. Virements resulting in adjustments to the approved SDBIP need to be submitted with an adjustments budget to the Council with altered outputs and measurements for approval (MFMA Circular 13 page 3 paragraph 3).

9.9. No virement may commit the Municipality to increase recurrent expenditure, which commits the Council's resources in the following financial year, without the prior approval of the Mayoral Committee. This refers to expenditures such as entering into agreements into lease or rental agreements such as vehicles; photo copier's or fax machines.

9.10. No virement may be made where it would result in unauthorised expenditure (section 32 MFMA)

9.11. No virement shall add to the staff establishment of the Municipality without the approval of Municipal Manager and the CFO.

9.12. Budget may only be transferred from Salaries if prior approval is obtained from the CFO.

9.13. If the virement relates to an increase in the work force establishment, then the Council's existing recruitment policies and procedures will apply.

9.14. Virements may not be made in respect of ring-fenced allocations.

9.15. No virements are permitted in the first three months or the final month of the financial year without the express prior approval of the CFO.

9.16. Virement amounts may not be rolled over to subsequent years, or create expectations on following budgets. (Section 30 MFMA)

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9.17. An approved virement does not give expenditure authority and all expenditure resulting from approved virements must still be subject to the Municipal Supply Chain Management Policy and System as periodically reviewed.

PART 10: OPERATING BUDGET VIREMENTS

10.1. Virements are not allowed to utilise special purpose budgetary allocations, adopted by Council as such and to which specific Council recommendations apply (e.g. budget strategy for growth in repairs and maintenance provisions) and which result from specific resolutions adopted when adopting the budget, as virement sources.

10.2. Sound motivations should be provided for all virements, as provided for on pro forma virement documentation.

10.3. Specific virement limitations:

10.3.1. No virements are permitted between Primary and Secondary cost elements.

10.3.2. No virements are permitted to and from Grants and Subsidies Paid, except if supported by Council decision for such transfer and as per the approved Grants-in-Aid Policy.

10.4. Salaries, Wages and Allowances Subjective Category:

10.4.1. Virements are allowed between cost elements of - and only if these virements are within - this subjective category.

10.4.2. Virements to and from this subjective expenditure category are subject to the approval of the CFO

10.5. Remuneration of Councillors

10.5.1. No virements to and from this category are allowed.

10.6. General Expenditure and Repairs and Maintenance (Primary)

10.6.1. Virements to and from cost elements within these categories are allowed (Virements are allowed from General Expenditure to Repairs and Maintenance).

10.7. The following cost elements categories are not to be used as sources of virements, but virements are allowed within each category:

10.7.1. Training related expenditure

10.7.2. Bargaining Council provisions and skills development levies

10.7.3. Insurance related provisions

10.7.4. Pensioner and Continued Members

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10.8. Repairs and Maintenance

10.8.1. No virements are allowed to and from the following cost elements or provisions:

(i) CIDS

(ii) Capital Expenditure-related elements

(iii) Scrapping of Assets / Stock

(iv) VAT

(v) Insurance Fund

10.8.2. Repairs and Maintenance (primary) virements are to be processed via Internal Orders

10.9. Contracted Services and Collection Costs

10.9.1. Virements to and from these elements are allowed.

10.10. No virements will be permitted to and from the following expenditure categories, unless such amendments are effected within the cost element:

(i) Bad Debts

(ii) Interest Charges and Depreciation

(iii) Appropriation Accounts

10.11. Revenue

10.11.1. No virements will be approved on any Revenue element. Revenue provisions' amendments are to be adopted via an adjustments budget.

10.12. Secondary Operating Cost Elements

10.12.1. Virements are allowed within the same cost elements. The service requestor and service provider must both endorse such virements.

10.12.2. Internal Utilities and Bulk Internal Utilities virements are permissible, on condition that the respective Internal Utilities Revenue and Bulk Internal Utilities Revenue are amended simultaneously.

10.12.3. Virements are only permitted within the same cost element in the following categories:

(i) Activity Based Recoveries

(ii) Internal Utilities

(iii) Bulk Internal Utilities

10.12.4. Virements may not increase the total approved budget of that cost element.

10.12.5. Virements are not permissible in relation to Support Service Charges.

10.12.6. No virements which relate to Insurance departmental premiums or Internal Capital Charges will be permitted.

10.13. Ward Allocations Projects

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10.13.1. All conditions under "Operating Budget Virements" section above should be met, as well as the following when virementing between ward allocation projects

10.13.2. Only virements between existing projects approved by Council, within the same Vote will be permitted.

10.13.3. Virements will only be considered if approved by the relevant project managers and finance managers of the projects involved.

10.13.4. Motivations for virements between projects should clearly state the reason for the saving within the "giving" project, as well as the reason for the additional amount required.

PART 11: CAPITAL BUDGET VIREMENTS

11.1. Only virements which relate to projects approved as part of annual or adjustments budgets will be permitted.

11.2. No virements of which the affect will be to add "new" projects onto the Capital Budget will be allowed.

11.3. Virements may not cause an increase to individual projects' total project cost.

11.4. Virements must be between projects of similar funding sources (e.g. EFF, CRR).

11.5. Implementation of the project from which funds are viremented may not be prejudiced (i.e. must not hinder completion of the project).

11.6. Motivations for virements should clearly state the reason for the saving within the "giving" project, as well as the reason for the additional amount required.

11.7. Secondary Capital Cost Elements:

11.7.1. Virements are permissible only within the same cost elements of different projects.

11.7.2. The service requestor and service provider must endorse such virements.

11.7.3. Proposed secondary capital expenditure virements must be approved by the CFO.

11.8. Ward Allocations Projects:

11.8.1. Only virements between existing projects approved by Council, within the same Vote will be permitted.

11.8.2. Virements will only be considered if approved by the relevant project managers and finance managers of the projects involved.

11.8.3. Motivations for virements between projects should clearly state the reason for the saving within the "giving" project, as well as the reason for the additional amount required.

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PART 12: PROCESS AND ACCOUNTABILITY

12.1.1. Accountability to ensure that virement application forms are completed in accordance with Council's virement policy and are not in conflict with the Municipality's strategic objectives manifests with the relevant Senior Manager.

12.1.2. Completed virement documentation is to be effected by the CFO.

12.1.3. Virements approved and processed will be reported for information to the Mayor on a quarterly basis. All virement proposals requests must be completed on the appropriate documentation and forwarded to the relevant Finance official Officer for checking, authorisation and implementation.

12.1.4. All virements must be signed by the Vote holder (per department) and the Director within which the vote is allocated. As indicated in 9.2.

12.1.5. A virement form must be completed for all Budget Transfers. All virements must be included as changes in to the SDBIP.

12.1.6. All documentation must be in order and approved before any expenditure can be committed or incurred.

12.1.7. The Municipal Manager will report to the Mayor on a quarterly basis on departmental main vote those virements that have taken place during that quarter and monthly to the Finance Committee.

PART 13: APPEALS, COMPLAINTS, DISPUTES OR OBJECTIONS

13.1. In the event of an appeal raised in relation to a decision made in terms of this Policy the provisions of section 62 of the Municipal Systems Act, 2000 will apply.

PART 14: DEFINITIONS

Accounting Officer/AO (MFMA) "- (a) in relation to a municipality means the municipal official referred to in section 60; or…"

Approved Budget (MFMA) " - means an annual budget-

(a) approved by a municipal council; or

1.1. (b) approved by a provincial or the national executive following an intervention in terms of section 139 of the Constitution, and includes such an annual budget as revised by an adjustments budget in terms of section 28;"

Budget-related policy means a policy of a municipality affecting or affected by the annual budget of the municipality.

Capital Budget This is the estimated amount for capital items in a given fiscal period. Capital items are fixed assets such as facilities and equipment, the cost of which is normally written off over a number of fiscal periods.

Chief Financial Officer/CFO (MFMA) "a person designated in terms of section 80(2)(a)"

Council means the council of a municipality referred to in section 18 of the Municipal Structures Act.

Cost Centre - Cost centre is a cost collector which represents a logical point at which cost (expenditure) is collected and managed by a responsible cost centre owner.

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Cost element - Cost elements distinguish between primary and secondary cost elements. Primary cost elements are expenditure items mainly generated outside the organisation. Secondary cost elements are utilised to reallocate cost by means of assessments, internal billing or activity based recoveries.

Director - Section 56 of the Systems Act states inter alia that: "Appointment of managers directly accountable to municipal managers - (a) a municipal council, after consultation with the municipal manager, appoints a manager directly accountable to the municipal manager…" Also include Section 57 of the Systems Act.

Financial year - The 12 month period between 1 July and 30 June. 1.1.

Line Item an appropriation that is itemized on a separate line in a budget adopted with the idea of greater control over expenditures.

Unauthorised Expenditure (MFMA Definition)

Overspending (MFMA Definition) 1.2. "Operating Budget" The Town's financial plan, which outlines proposed expenditures for the coming financial year and estimates the revenues used to finance them.

Ring Fenced an exclusive combination of line items grouped for specific purposes for instance salaries and wages.

Service delivery and budget implementation plan means a detailed plan approved by the mayor of a municipality in terms of section 53(1) (c) (ii) for implementing the municipality's delivery of municipal services and its annual budget.

Vote (MFMA) "(a) one of the main segments into which a budget of a municipality is divided for the appropriation of money for the different departments or functional areas of the municipality; and
(b) which specifies the total amount that is appropriated for the purposes of the department or functional area concerned."
[See annexure "A1" for current Vote structure]

Virement - The process of transferring an approved budgetary provision from one operating cost element or capital project to another within a vote during a municipal financial year and which results from changed circumstances from that which prevailed at the time of the previous budget adoption.

MFMA: - The Municipal Finance Management Act, 2003 (Act No. 56 of 2003).

PART 15 ABBREVIATIONS

C	-	Council
MM	-	Municipal Manager
HOD's	-	Heads of Departments
CFO	-	Chief Financial Officer
IDP	-	Integrated Development Plan
MFMA	-	Municipal Finance Management Act No. 56 of 2003
SDBIP	-	Service delivery and budget implementation plan
CM	-	Council Minute/'s

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FC - Finance Committee

CIDS - Central Inventory distribution system

DIR - Director (Sec 56 or 57 appointment)

ANNEXURE A – VOTE CLASSIFICATION

DEPARTMENT	VIREMENT VOTE	DIVISIONS
OFFICE OF THE MUNICIPAL MANAGER	1	IDP/PMS
	1	LEGAL SERVICES
	1	COUNCIL & GENERAL
	1	COUNCILLORS
	1	OFFICE OF THE SPEAKER
	1	TOURISM BUREAU
	1	OFFICE OF THE EXECUTIVE MAYOR
	1	INTERNAL AUDIT
	1	OFFICE OF THE MUNICIPAL MANAGER
	1	LOCAL ECONOMIC DEVELOPMENT
	1	**COMMUNICATIONS**
CORPORATE SERVICES	2	ADMINISTRATION
	2	CLIENT SERVICES
	2	PACALTSDORP HALL
	2	CIVIC CENTRE
	2	BLANCO HALL
	2	CONVILLE HALL
	2	ROSEMORE HALL
	2	LAWAAIKAMP HALL
	2	THEMBALETHU HALL
	2	TOUWSRANTEN HALL
	2	**PARKDENE HALL**
	2	**THEMBALETHU (ZONE 9) HALL**
	2	**DMA**
	2	HUMAN RESOURCES
	2	IT SERVICES: NETWORK
	2	SWITCHBOARD
	2	DIRECTOR: CORPORATE SERVICES
	2	THUSONG CENTRE
HUMAN SETTLEMENT,	8	PLANNING
	8	PROPERTIES

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DEPARTMENT	VIREMENT VOTE	DIVISIONS
LAND AFFAIRS & PLANNING	8	DIRECTOR: PLANNING
	8	HOUSING ADMINISTRATION
COMMUNITY SERVICES	3	FIRE SERVICES
	3	HAWKER CONTROL
	3	SECURITY SERVICES
	3	TRAFFIC: LAW ENFORCEMENT
	3	TRAFFIC: VEHICLE REGISTRATION
	3	TRAFFIC: DRIVERS LICENCE
	3	TRAFFIC: VEHICLE TESTING
	4	SOCIAL SERVICES
	4	HIV PROJECTS
	4	CEMETERIES
	4	FORESTRY
	4	BEACH AREAS
	4	HEROLDS BAY: CARAVAN PARK
	4	SPORT MAINTENANCE
	4	SWIMMING POOL
	4	ENVIRONMENTAL ADMINISTRATION
	4	ENVIRONMENTAL HEALTH
	4	PARKS & GARDENS
	5	MAIN LIBRARY: CALEDON STREET
	5	BRANCH LIBRARIES
	6	STREET CLEANSING
	6	PUBLIC TOILETS
	6	REMOVAL OF NIGHT SOIL
	6	DUMPING SITE
	6	REFUSE REMOVAL
	7	MAINTENANCE
	7	FENCING AND SIDINGS
CIVIL ENGINEERING SERVICES	9	PROCLAIMED ROADS
	10	CIVIL: ADMINISTRATION
	10	STREETS & STORM WATER
	11	**GIPTN - AUXILLARY COST**
	11	**GIPTN - OPERATIONAL EXPENSES**
	11	**GIPTN - ESTABLISHMENT COST**
	12	SEWERAGE: MAINLINES/PUMP STATION
	12	WATER CONTAMINATION CONTROL
	12	LABORATORY SERVICES
	13	WATER PURIFICATION
	13	WATER DISTRIBUTION
	13	FILTRATION PLANT
ELECTRO-	**14**	ELECTRICITY: ADMINISTRATION

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DEPARTMENT	VIREMENT VOTE	DIVISIONS
TECHNICAL SERVICES	**14**	ELECTRICITY: DISTRIBUTION
	14	MECHANICAL WORKSHOP
	14	FLEET MANAGEMENT
FINANCIAL SERVICES	**15**	HOUSING
	16	ASSESSMENT RATES
	16	CREDIT CONTROL
	16	STORES
	16	IT SERVICE: MAINFRAME
	16	INCOME SECTION
	16	VALUATION SECTION
	16	CFO OFFICE
	16	SUPPLY CHAIN MANAGEMENT
	16	CREDITORS SECTION
	16	REMUNERATION SECTION
	16	BUDGET OFFICE
	16	AFS SECTION
	16	FINANCE ADMINISTRATION

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ANNEXURE B

APPLICATION FOR VIREMENTS

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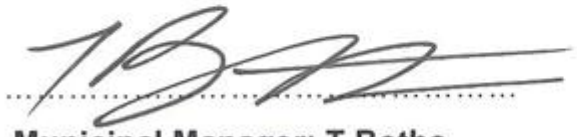
As approved by Council at the Council meeting which was held on 27 May 2015.

Signed at GEORGE on the 27th day of May 2015.



Municipal Manager: T Botha

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